

# **EXHIBIT 60**

Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2015  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

|   |          | * * CHARGEABLE FEES BY CODES/STAFF/ |                 | * *   |     |           |          |        |        |      |  |
|---|----------|-------------------------------------|-----------------|-------|-----|-----------|----------|--------|--------|------|--|
| COST SEG  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/01/15 | 5 69                                | Bob Seibel      | 75    | 210 | 1.00      | 210.00   | 102938 | B H T: | TPR  |  |
| Tie out cost seg  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/02/15 | 5 69                                | Bob Seibel      | 75    | 210 | 1.50      | 315.00   | 102946 | B H T: | TPR  |  |
| tax return  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/03/15 | 5 69                                | Bob Seibel      | 75    | 210 | 1.00      | 210.00   | 102958 | B H T: | TPR  |  |
| tax return  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/08/15 | 5 69                                | Bob Seibel      | 75    | 210 | 1.00      | 210.00   | 103061 | B H T: | TPR  |  |
| Changes to 3115's.  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/09/15 | 5 69                                | Bob Seibel      | 75    | 210 | 0.50      | 105.00   | 103069 | B H T: | TPR  |  |
| tax return.   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/10/15 | 5 69                                | Bob Seibel      | 75    | 210 | 2.00      | 420.00   | 103073 | B H T: | TPR  |  |
| 3115's and in for processing.   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/11/15 | 5 69                                | Bob Seibel      | 75    | 210 | 0.50      | 105.00   | 103086 | B H T: |      |  |
| out   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 09/30/15  | 09/14/15 | 5 69                                | Bob Seibel      | 75    | 210 | 0.50      | 105.00   | 104293 | B H T: |      |  |
| Q   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 75  |          | Bob Seibel                          |                 | 49.80 |     | 10,173.00 |          |        |        |      |  |
| 11/30/14  | 11/26/14 | 5 69                                | Randall Franzen | 83    | 275 | 2.00      | 550.00   | 66939  | B H T: | PLAN |  |
| go to NY and do tax planning  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 01/31/15  | 01/20/15 | 5 69                                | Randall Franzen | 83    | 275 | 8.50      | 2,337.50 | 73638  | B H T: | Y/E  |  |
| go to dealership in NY and do the year end  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 03/31/15  | 03/09/15 | 5 69                                | Randall Franzen | 83    | 275 | 0.70      | 192.50   | 82167  | B H T: |      |  |
| calls from Vivian to go over situation at star  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 03/31/15  | 03/09/15 | 5 69                                | Randall Franzen | 83    | 275 | 1.00      | 275.00   | 82183  | B H T: |      |  |
| go over loans with the boys and if Mike get his distributed or how was it handled and talk with Mike on the phone   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 03/31/15  | 03/17/15 | 5 69                                | Randall Franzen | 83    | 275 | 1.50      | 412.50   | 82213  | B H T: | TPR  |  |
| go over info for new cost seg company and what we want to do and how to do it and Mike loan account to distribution |          |                                     |                 |       |     |           |          |        |        |      |  |
| 03/31/15  | 03/24/15 | 5 69                                | Randall Franzen | 83    | 275 | 0.50      | 137.50   | 82402  | B H T: |      |  |
| call from Vivian to go over the hampton property expenses   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 04/30/15  | 04/03/15 | 5 69                                | Randall Franzen | 83    | 275 | 1.00      | 275.00   | 82572  | B H T: |      |  |
| go over boys and business income and projection to see what they may need to pay                                    |          |                                     |                 |       |     |           |          |        |        |      |  |
| 04/30/15  | 04/13/15 | 5 69                                | Randall Franzen | 83    | 275 | 1.00      | 275.00   | 90111  | B H T: |      |  |
| go over Mike kid info   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 05/31/15  | 05/07/15 | 5 69                                | Randall Franzen | 83    | 275 | 1.00      | 275.00   | 90183  | B H T: | TPR  |  |
| go over cost seg info with source copr people in the office   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 06/30/15  | 06/03/15 | 5 69                                | Randall Franzen | 83    | 275 | 0.60      | 165.00   | 93818  | B H T: | TPR  |  |
| discuss the cost seg for the Star group   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 06/30/15  | 06/17/15 | 5 69                                | Randall Franzen | 83    | 275 | 1.20      | 330.00   | 93847  | B H T: | TPR  |  |
| go over various items on the cost seg to get it done  |          |                                     |                 |       |     |           |          |        |        |      |  |
| 07/31/15  | 07/10/15 | 5 69                                | Randall Franzen | 83    | 275 | 0.50      | 137.50   | 96182  | B H T: | TPR  |  |
| calls from Julio people about cost seg work   |          |                                     |                 |       |     |           |          |        |        |      |  |
| 08/31/15  | 08/10/15 | 5 69                                | Randall Franzen | 83    | 275 | 2.50      | 687.50   | 99673  | B H T: |      |  |
| look over some of the misc Star returna dn workpapers   |          |                                     |                 |       |     |           |          |        |        |      |  |

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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2014  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

|          |          | * * CHARGEABLE FEES BY CODES/STAFF/ |   |     |     |       |                     |
|----------|----------|-------------------------------------|---|-----|-----|-------|---------------------|
| 02/28/14 | 01/29/14 | 5 69                                | go dealership in NY and do the year end work  | 83  | 275 | 2.00  | 550.00 29335 B H T: |
| 02/28/14 | 02/12/14 | 5 69                                | Randall Franzen   | 83  | 275 | 1.00  | 275.00 30918 B H T: |
| 03/31/14 | 03/20/14 | 5 69                                | go dealership in NY and do the year end work  | 83  | 275 | 0.60  | 165.00 33210 B H T: |
| 03/31/14 | 03/21/14 | 5 69                                | calls and email from Source corp about which entity is on Lifo like Fiat  | 83  | 275 | 1.50  | 412.50 33219 B H T: |
| 03/31/14 | 03/22/14 | 5 69                                | get dmeo info for Mike  | 83  | 275 | 1.00  | 275.00 33222 B H T: |
| 03/31/14 | 03/24/14 | 5 69                                | go over persoanl returns and check estimated persoanl payments  | 83  | 275 | 2.50  | 687.50 33282 B H T: |
| 03/31/14 | 03/26/14 | 5 69                                | Randall Franzen   | 83  | 275 | 0.60  | 165.00 33259 B H T: |
| 04/30/14 | 03/31/14 | 5 69                                | get extesnion ready to go out   | 83  | 275 | 1.00  | 275.00 33727 B H T: |
| 04/30/14 | 04/02/14 | 5 69                                | calls from vivina to go over owners tax numbers and Sr tax info we need   | 83  | 275 | 1.10  | 302.50 33748 B H T: |
| 04/30/14 | 04/11/14 | 5 69                                | get them all the extension together and get them sent out   | 83  | 275 | 0.60  | 165.00 36667 B H T: |
| 04/30/14 | 04/14/14 | 5 69                                | get bank account info for NY tax payments   | 83  | 275 | 2.00  | 550.00 42521 B H T: |
| 08/31/14 | 08/12/14 | 5 69                                | go over extension and find we need bank account for Sr return and info on the kids returns calls to Vivian to get | 83  | 275 | 1.00  | 275.00 53132 B H T: |
| 08/31/14 | 08/13/14 | 5 69                                | info and figure out what we can file and extend   | 83  | 275 | 2.00  | 550.00 53137 B H T: |
|          |          |                                     | go over wrokpapers and tax return   |     |     |       |                     |
|          |          |                                     | go over tax return and workpapers and get returns sent out  |     |     |       |                     |
|          |          | 83                                  | Randall Franzen   |     |     | 25.00 | 6,787.50            |
|          |          |                                     | BUSTAX Year End Tax Work  |     |     | 70.00 | 14,037.50           |
| 02/28/14 | 02/01/14 | 5 90                                | DAVID KUMOR   | 136 | 110 | 0.50  | 55.00 24589 B H T:  |
|          |          |                                     | LOOKING OVER TRAIL  |     |     |       |                     |
|          |          | 136                                 | DAVID KUMOR   |     |     | 0.50  | 55.00               |
| 02/28/14 | 01/30/14 | 5 90                                | ERIC WOJCIECHOWSKI  | 143 | 75  | 3.00  | 225.00 23764 B H T: |
|          |          |                                     | TRIAL BALANCE DATA INPUT  |     |     |       |                     |
|          |          | 143                                 | ERIC WOJCIECHOWSKI  |     |     | 3.00  | 225.00              |
|          |          |                                     | BUSTAX Trial Balance Data Inpu  |     |     | 3.50  | 280.00              |
| 03/31/14 | 02/25/14 | 5 92                                | VINCENT BUCOLO  | 135 | 110 | 0.20  | 22.00 27670 B H T:  |
|          |          |                                     | answering erics questions   |     |     |       |                     |
| 03/31/14 | 02/25/14 | 5 92                                | VINCENT BUCOLO  | 135 | 110 | 0.30  | 33.00 27672 B H T:  |

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Voynow, Bayard, Whyte and Company, LLP  
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v.7.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

SO MIKE IS BAILING ERIC OUT AND DECIDES TO DO  
 THAT BY ERASIN AND OVERRIDING, THEN ASKING  
 QUESTIONS

|   |              |          |              |
|---|--------------|----------|--------------|
| 135 VINCENT BUCOLO                        | 0.50         | 55.00    |              |
| BUSTAX Staff Supervision                  | 0.50         | 55.00    |              |
| 03/31/14 02/26/14 5 97 VINCENT BUCOLO     | 135 110 0.70 | 77.00    | 27689 B H T: |
| 08/31/14 08/01/14 5 97 VINCENT BUCOLO     | 135 125 0.80 | 100.00   | 51184 B H T: |
| 135 VINCENT BUCOLO                        | 1.50         | 177.00   |              |
| BUSTAX Math/Proof Report/Retur            | 1.50         | 177.00   |              |
| 12/31/13 11/25/13 5 98 VINCENT BUCOLO     | 135 100 2.00 | 200.00   | 16522 B H T: |
| 12/31/13 11/26/13 5 98 VINCENT BUCOLO     | 135 100 3.00 | 300.00   | 16523 B H T: |
| 135 VINCENT BUCOLO                        | 5.00         | 500.00   |              |
| BUSTAX Travel Time                        | 5.00         | 500.00   |              |
| 12/31/13 11/27/13 5 99 DAVID KUMOR        | 136 100 0.90 | 90.00    | 16536 B H T: |
| TAX PLANNING UNPACKING AND STUFF          |              |          |              |
| 06/30/14 06/04/14 5 99 DAVID KUMOR        | 136 110 0.30 | 33.00    | 43098 B H T: |
| PREPARING 2ND ESTIMATES                   |              |          |              |
| 08/31/14 08/21/14 5 99 DAVID KUMOR        | 136 125 0.30 | 37.50    | 53166 B H T: |
| SETTING UP FOR E FILE                     |              |          |              |
| 09/30/14 09/04/14 5 99 DAVID KUMOR        | 136 125 0.20 | 25.00    | 54342 B H T: |
| ESTIMATES                                 |              |          |              |
| 136 DAVID KUMOR                           | 1.70         | 185.50   |              |
| BUSTAX Report Typing                      | 1.70         | 185.50   |              |
| 07/31/14 07/22/14 6 1 TIMOFEEY S. KRAVETS | 142 100 0.30 | 30.00    | 51101 B H T: |
| got ready for interim trip                |              |          |              |
| 142 TIMOFEEY S. KRAVETS                   | 0.30         | 30.00    |              |
| INTSER Interim Visit Planning             | 0.30         | 30.00    |              |
| 07/31/14 07/23/14 6 13 Bob Seibel         | 75 200 8.00  | 1,600.00 | 51853 B H T: |
| Interim Visit.                            |              |          |              |
| 07/31/14 07/24/14 6 13 Bob Seibel         | 75 200 7.00  | 1,400.00 | 51852 B H T: |
| Interim visit.                            |              |          |              |
| 75 Bob Seibel                             | 15.00        | 3,000.00 |              |
| 07/31/14 07/24/14 6 13 Randall Franzen    | 83 275 8.00  | 2,200.00 | 51644 B H T: |
| go to NY and do interim visit             |              |          |              |
| 83 Randall Franzen                        | 8.00         | 2,200.00 |              |
| INTSER Rev. Ledger & Schedules            | 23.00        | 5,200.00 |              |

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 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

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5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

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\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

|          |          |      |  |    |     |       |          |        |        |
|----------|----------|------|--|----|-----|-------|----------|--------|--------|
| 05/31/12 | 05/18/12 | 5 69 | Bob Seibel   | 75 | 190 | 1.00  | 190.00   | 942131 | B H T: |
|          |          |      | 401k info for Maria.   |    |     |       |          |        |        |
| 05/31/12 | 05/21/12 | 5 69 | Bob Seibel   | 75 | 190 | 2.00  | 380.00   | 942174 | B H T: |
|          |          |      | Go over Job & T/R  |    |     |       |          |        |        |
| 05/31/12 | 05/23/12 | 5 69 | Bob Seibel   | 75 | 190 | 2.00  | 380.00   | 942188 | B H T: |
|          |          |      | Go over Job & T/R  |    |     |       |          |        |        |
| 05/31/12 | 05/25/12 | 5 69 | Bob Seibel   | 75 | 190 | 2.00  | 380.00   | 942190 | B H T: |
|          |          |      | Go over Job & T/R  |    |     |       |          |        |        |
| 06/30/12 | 06/06/12 | 5 69 | Bob Seibel   | 75 | 190 | 1.00  | 190.00   | 945496 | B H T: |
|          |          |      | Estimated tax payments.  |    |     |       |          |        |        |
| 06/30/12 | 06/08/12 | 5 69 | Bob Seibel   | 75 | 190 | 1.00  | 190.00   | 945515 | B H T: |
|          |          |      | Send est. pmts to Vivian and Phone call with Vivian to go over est pmts.   |    |     |       |          |        |        |
| 07/31/12 | 06/25/12 | 5 69 | Bob Seibel   | 75 | 190 | 1.00  | 190.00   | 948553 | B H T: |
|          |          |      | tax return   |    |     |       |          |        |        |
|          |          | 75   | Bob Seibel   |    |     | 48.00 | 9,120.00 |        |        |
| 10/31/11 | 10/07/11 | 5 69 | Randall Franzen  | 83 | 250 | 3.00  | 750.00   | 910403 | B H T: |
|          |          |      | Work on SR tax return  |    |     |       |          |        |        |
| 10/31/11 | 10/13/11 | 5 69 | Randall Franzen  | 83 | 250 | 1.20  | 300.00   | 915359 | B H T: |
|          |          |      | call sto Mike and go over return to get out  |    |     |       |          |        |        |
| 10/31/11 | 10/14/11 | 5 69 | Randall Franzen  | 83 | 250 | 2.00  | 500.00   | 915365 | B H T: |
|          |          |      | calls to get forms sent back to us and email info to Star and calls from Mike K to go over Lynns info and trust and Jerney taxes |    |     |       |          |        |        |
| 01/31/12 | 01/03/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.50  | 375.00   | 927603 | B H T: |
|          |          |      | calls form Vuvia to go over Lifo and yeare end entries   |    |     |       |          |        |        |
| 01/31/12 | 01/26/12 | 5 69 | Randall Franzen  | 83 | 250 | 8.00  | 2,000.00 | 927638 | B H T: |
|          |          |      | go to NY and do the year end   |    |     |       |          |        |        |
| 04/30/12 | 03/26/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 936149 | B H T: |
|          |          |      | look up info for Vivian on the Kids trust for Mike K   |    |     |       |          |        |        |
| 04/30/12 | 03/31/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.20  | 300.00   | 936177 | B H T: |
|          |          |      | get Mike his question  |    |     |       |          |        |        |
| 04/30/12 | 04/02/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 936345 | B H T: |
|          |          |      | calls from Vivan to go over return and followup iwth year end info   |    |     |       |          |        |        |
| 04/30/12 | 04/03/12 | 5 69 | Randall Franzen  | 83 | 250 | 2.00  | 500.00   | 936359 | B H T: |
|          |          |      | go over various return and check for extension   |    |     |       |          |        |        |
| 04/30/12 | 04/04/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 936365 | B H T: |
|          |          |      | look over Sr info  |    |     |       |          |        |        |
| 04/30/12 | 04/04/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 936371 | B H T: |
|          |          |      | go over extension that need to be made   |    |     |       |          |        |        |
| 04/30/12 | 04/05/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 936375 | B H T: |
|          |          |      | go over returns foe extensions   |    |     |       |          |        |        |
| 04/30/12 | 04/16/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 940077 | B H T: |
|          |          |      | go over tax info I received from Mike K about Jerney   |    |     |       |          |        |        |
| 04/30/12 | 04/26/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 940088 | B H T: |
|          |          |      | look up tax notice for Mike K  |    |     |       |          |        |        |
| 07/31/12 | 07/06/12 | 5 69 | Randall Franzen  | 83 | 250 | 1.00  | 250.00   | 950211 | B H T: |
|          |          |      | call with Vivian to go over year end returns   |    |     |       |          |        |        |

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Voynow, Bayard, Whyte and Company, LLP  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2012  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

coming to her and discuss the computer system and  
 situation with Star  
 nissan  
 08/31/12 08/20/12 5 69 Randall Franzen 83 250 1.50 375.00 955656 B H T:  
 see what elsw we need for the boys returns  
 09/30/12 09/07/12 5 69 Randall Franzen 83 250 1.50 375.00 956655 B H T:  
 look over Mike K tax info  
  
 83 Randall Franzen 29.90 7,475.00  
 BUSTAX Year End Tax Work 78.40 16,650.00  
 02/29/12 02/04/12 5 90 VINCENT BUCOLO 135 100 1.00 100.00 925984 B H T:  
 135 VINCENT BUCOLO 1.00 100.00  
 05/31/12 05/09/12 5 90 DAVID KUMOR 136 100 1.30 130.00 940187 B H T:  
 UPDATING TRAIL BALANCE  
 05/31/12 05/10/12 5 90 DAVID KUMOR 136 100 0.40 40.00 940196 B H T:  
 UPDATING RETURN  
 05/31/12 05/11/12 5 90 DAVID KUMOR 136 100 0.70 70.00 940201 B H T:  
 UPDATING TRAIL BALANCE  
 05/31/12 05/14/12 5 90 DAVID KUMOR 136 100 0.40 40.00 940952 B H T:  
 UPDATING TRAIL BALANCE  
  
 136 DAVID KUMOR 2.80 280.00  
 BUSTAX Trial Balance Data Inpu 3.80 380.00  
 05/31/12 05/03/12 5 99 DAVID KUMOR 136 100 1.00 100.00 939508 B H T:  
 UNICAP CALCULATIONS  
 05/31/12 05/07/12 5 99 DAVID KUMOR 136 100 0.30 30.00 940192 B H T:  
 UPDATING UNICAP  
  
 136 DAVID KUMOR 1.30 130.00  
 BUSTAX Report Typing 1.30 130.00  
 06/30/12 05/30/12 6 1 Bob Seibel 75 190 1.00 190.00 943675 B H T:  
 Prepair for visit.  
  
 75 Bob Seibel 1.00 190.00  
 INTSER Interim Visit Planning 1.00 190.00  
 09/30/12 08/28/12 6 13 Brett Bausinger 124 100 11.50 1,150.00 955288 B H T:  
 09/30/12 08/29/12 6 13 Brett Bausinger 124 100 8.00 800.00 955289 B H T:  
 09/30/12 08/30/12 6 13 Brett Bausinger 124 100 0.80 80.00 955301 B H T:  
 editing interim letter for star  
  
 124 Brett Bausinger 20.30 2,030.00  
 06/30/12 05/31/12 6 13 Bob Seibel 75 190 7.00 1,330.00 943678 B H T:  
 Interim Visit.  
 09/30/12 08/28/12 6 13 Bob Seibel 75 190 9.00 1,710.00 955328 B H T:

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DWIP SORT ON CLIENT ID

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Voynow, Bayard, Whyte and Company, LLP  
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v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

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\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

09/30/12 08/29/12 6 13 Interim Visit.  
 Bob Seibel 75 190 8.00 1,520.00 955329 B H T:  
 Interim Visit.

75 Bob Seibel 24.00 4,560.00

06/30/12 05/31/12 6 13 Randall Franzen 83 250 4.00 1,000.00 944583 B H T:  
 interim visiti

06/30/12 06/01/12 6 13 Randall Franzen 83 250 2.00 500.00 944586 B H T:  
 go over the visit and what we need to do with  
 year end work and interim visita

07/31/12 07/23/12 6 13 Randall Franzen 83 250 1.50 375.00 954780 B H T:  
 calls from Vivian to go over computers and  
 storage and status of what we billed and who and  
 what she needs to know

09/30/12 08/28/12 6 13 Randall Franzen 83 250 8.00 2,000.00 955673 B H T:  
 go ot NY and do an interim visit

09/30/12 08/30/12 6 13 Randall Franzen 83 250 2.50 625.00 955683 B H T:  
 go over what we did for interim and status of  
 current tax planning for the boys

83 Randall Franzen 18.00 4,500.00

INTSER Rev. Ledger & Schedules 62.30 11,090.00

06/30/12 06/04/12 6 20 Brett Bausinger 124 100 1.80 180.00 943684 B H T:  
 write up of interim visti reprot (service section)

124 Brett Bausinger 1.80 180.00

INTSER Service Dept Analysis 1.80 180.00

10/31/11 10/11/11 7 61 Randall Franzen 83 250 2.00 500.00 915348 B H T:  
 calls with Vivian and

83 Randall Franzen 2.00 500.00

PERSTX Federal Tax Return Prep 2.00 500.00

06/30/12 06/04/12 8 32 MEGAN WAGNER 134 100 0.50 50.00 943815 B H T:  
 census

134 MEGAN WAGNER 0.50 50.00

02/29/12 02/02/12 8 32 Randall Franzen 83 250 3.00 750.00 927641 B H T:  
 work on the estate return

05/31/12 05/11/12 8 32 Randall Franzen 83 250 2.00 500.00 940290 B H T:  
 go over estate

05/31/12 05/21/12 8 32 Randall Franzen 83 250 3.50 875.00 944562 B H T:  
 work on the Estate return

05/31/12 05/22/12 8 32 Randall Franzen 83 250 2.00 500.00 944564 B H T:  
 go over estate return to get readt to send to  
 Steve S

05/31/12 05/25/12 8 32 Randall Franzen 83 250 1.00 250.00 944572 B H T:  
 go over the estate and calls to Steve to go over

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Estate

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Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

04/30/11 04/14/11 5 69 Randall Franzen 83 250 1.50 375.00 886254 B H T:  
 go voer Mikes tanx notice and then try to figure  
 what to do with estate and trust . Call to see  
 what the status is and  
 what to do next  
 04/30/11 04/14/11 5 69 Randall Franzen 83 250 0.50 125.00 890677 B H T:  
 call Vivian to go over the Mike K info and tax  
 notice  
 07/31/11 06/29/11 5 69 Randall Franzen 83 250 1.00 250.00 898719 B H T:  
 go over 5500 info  
 08/31/11 08/24/11 5 69 Randall Franzen 83 250 1.50 375.00 905591 B H T:  
 call with Mike to go over the real estate at the  
 newly purchased toyota local and now the land and  
 bldg whould be  
 accounted for and go over the rents to see if we  
 shlud increase them  
 09/30/11 08/29/11 5 69 Randall Franzen 83 250 2.00 500.00 907574 B H T:  
 get ready fir interim visit figure out files and  
 what to do and take with us

83 Randall Franzen 52.80 13,200.00

BUSTAX Year End Tax Work 110.70 22,012.00

10/31/10 09/29/10 5 81 Kenneth Mann 48 250 0.20 50.00 863300 ON HOLD  
 consult with bs

48 Kenneth Mann 0.20 50.00

BUSTAX Tel. w/ Client USE MEMO 0.20 50.00

02/28/11 02/07/11 5 90 PATRICK J. CATALINE 12 80 1.50 120.00 877069 B H T:

12 PATRICK J. CATALINE 1.50 120.00

BUSTAX Trial Balance Data Inpu 1.50 120.00

05/31/11 05/25/11 6 1 PATRICK J. CATALINE 12 80 0.50 40.00 893293 B H T:  
 talking with randy about direction of letter

12 PATRICK J. CATALINE 0.50 40.00

INTSER Interim Visit Planning 0.50 40.00

09/30/11 08/30/11 6 13 JOHN BRESLIN 129 80 9.00 720.00 905983 B H T:

129 JOHN BRESLIN 9.00 720.00

10/31/10 10/27/10 6 13 Bob Seibel 75 190 7.00 1,330.00 862929 ON HOLD  
 Client visit.

05/31/11 05/24/11 6 13 Bob Seibel 75 190 7.00 1,330.00 893082 B H T:  
 Client visit.

09/30/11 08/30/11 6 13 Bob Seibel 75 190 7.00 1,330.00 907067 B H T:  
 Interim Visit.

75 Bob Seibel 21.00 3,990.00

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Voynow, Bayard & Company, CPAs  
 DETAILED WORK-IN-PROCESS TO DATE ENDING 09/30/2011  
 SORT ON CLIENT ID \* SELECTED CLIENTS

v.6.00

5267 / GRP: STAR PRG BILL FRM: 10 CYC: 12 RATE FACTOR: 1.00 MGMT: 83 56  
 STAR TOYOTA/ VIVIAN 718-279-1800  
 CDATE WDATE WORK(CODE) STAFF NAME SID RATE HRS AMOUNT SEQ# ACTION

\* \* CHARGEABLE FEES BY CODES/STAFF/ \* \*

|          |          |      |   |     |     |       |          |        |         |   |
|----------|----------|------|---|-----|-----|-------|----------|--------|---------|---|
| 10/31/10 | 10/27/10 | 6 13 | Randall Franzen                                   | 83  | 250 | 4.00  | 1,000.00 | 864698 | ON HOLD | I |
|          |          |      | Go to NY for a visit                              |     |     |       |          |        |         |   |
| 12/31/10 | 12/01/10 | 6 13 | Randall Franzen                                   | 83  | 250 | 3.00  | 750.00   | 869049 | ON HOLD |   |
|          |          |      | letter  |     |     |       |          |        |         | I |
| 05/31/11 | 05/24/11 | 6 13 | Randall Franzen                                   | 83  | 250 | 4.00  | 1,000.00 | 893302 | B H T:  |   |
|          |          |      | go to ny and do interim visit                     |     |     |       |          |        |         |   |
| 05/31/11 | 05/25/11 | 6 13 | Randall Franzen                                   | 83  | 250 | 1.00  | 250.00   | 893305 | B H T:  | I |
|          |          |      | calls to Vivian to go over interim visit info and |     |     |       |          |        |         |   |
|          |          |      | what to do with the rec                           |     |     |       |          |        |         |   |
| 06/30/11 | 06/03/11 | 6 13 | Randall Franzen                                   | 83  | 250 | 1.00  | 250.00   | 898574 | B H T:  | I |
|          |          |      | look at letter                                    |     |     |       |          |        |         |   |
| 06/30/11 | 06/06/11 | 6 13 | Randall Franzen                                   | 83  | 250 | 1.00  | 250.00   | 898601 | B H T:  |   |
|          |          |      | work on the letter                                |     |     |       |          |        |         | I |
| 06/30/11 | 06/07/11 | 6 13 | Randall Franzen                                   | 83  | 250 | 2.00  | 500.00   | 898614 | B H T:  |   |
|          |          |      | go over letters                                   |     |     |       |          |        |         |   |
| 09/30/11 | 08/30/11 | 6 13 | Randall Franzen                                   | 83  | 250 | 4.00  | 1,000.00 | 907584 | B H T:  | I |
|          |          |      | go to NY and do an interim visit                  |     |     |       |          |        |         |   |
|          |          |      |   |     |     |       |          |        |         |   |
|          |          |      | 83 Randall Franzen                                |     |     | 20.00 | 5,000.00 |        |         |   |
|          |          |      | INTSER Rev. Ledger & Schedules                    |     |     | 50.00 | 9,710.00 |        |         |   |
| 05/31/11 | 05/26/11 | 6 20 | PATRICK J. CATALINE                               | 12  | 80  | 3.00  | 240.00   | 893298 | B H T:  | I |
|          |          |      | letter  |     |     |       |          |        |         |   |
|          |          |      | 12 PATRICK J. CATALINE                            |     |     | 3.00  | 240.00   |        |         |   |
| 05/31/11 | 05/24/11 | 6 20 | JOHN BRESLIN                                      | 129 | 80  | 4.00  | 320.00   | 892809 | B H T:  | I |
|          |          |      | 129 JOHN BRESLIN                                  |     |     | 4.00  | 320.00   |        |         |   |
|          |          |      | INTSER Service Dept Analysis                      |     |     | 7.00  | 560.00   |        |         |   |
| 05/31/11 | 05/27/11 | 6 22 | JOHN BRESLIN                                      | 129 | 80  | 1.80  | 144.00   | 892816 | B H T:  | I |
|          |          |      | letter  |     |     |       |          |        |         |   |
|          |          |      | 129 JOHN BRESLIN                                  |     |     | 1.80  | 144.00   |        |         |   |
|          |          |      | INTSER Parts Dept Analysis                        |     |     | 1.80  | 144.00   |        |         |   |
| 11/30/10 | 11/08/10 | 6 84 | DAVE LOMBARDO                                     | 130 | 90  | 0.60  | 54.00    | 865155 | ON HOLD | I |
|          |          |      | INTERIM LTTR                                      |     |     |       |          |        |         |   |
| 12/31/10 | 12/03/10 | 6 84 | DAVE LOMBARDO                                     | 130 | 90  | 1.00  | 90.00    | 866733 | ON HOLD |   |
|          |          |      | INTERIM LTTR                                      |     |     |       |          |        |         | I |
|          |          |      | 130 DAVE LOMBARDO                                 |     |     | 1.60  | 144.00   |        |         |   |
| 12/31/10 | 12/02/10 | 6 84 | Bob Seibel  | 75  | 190 | 3.00  | 570.00   | 867245 | ON HOLD |   |
|          |          |      | Interim letter.                                   |     |     |       |          |        |         | I |
| 12/31/10 | 12/03/10 | 6 84 | Bob Seibel  | 75  | 190 | 1.00  | 190.00   | 867251 | ON HOLD |   |
|          |          |      | Interim letter.                                   |     |     |       |          |        |         |   |
| 06/30/11 | 06/03/11 | 6 84 | Bob Seibel  | 75  | 190 | 2.00  | 380.00   | 893165 | B H T:  | I |
| 06/30/11 | 06/06/11 | 6 84 | Bob Seibel  | 75  | 190 | 0.50  | 95.00    | 897621 | B H T:  |   |
| 06/30/11 | 06/07/11 | 6 84 | Bob Seibel  | 75  | 190 | 1.00  | 190.00   | 897620 | B H T:  |   |

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